



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TONY MUNICIPAL WATER UTILITY

Principal Office: N5335 CEDAR ST.
TONY, WI 54563

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I, JULIE HAUSER of
(Person responsible for accounts)

TONY MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/31/2003
(Date)

VILLAGE CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TONY MUNICIPAL WATER UTILITY**Utility Address:** N5335 CEDAR ST.

TONY, WI 54563

When was utility organized? 1/1/1996**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JULIE HAUSER**Title:** UTILITY CLERK**Office Address:**

P.O. BOX 74

TONY, WI 54563

Telephone: (715) 532 - 7214**Fax Number:** (715) 532 - 6910**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com

President, chairman, or head of utility commission/board or committee:

Name: ANTHONY HAUSER**Title:** PRESIDENT**Office Address:**

P.O. BOX 74

TONY, WI 54563

Telephone: (715) 532 - 7214**Fax Number:** (715) 532 - 6910**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEPHEN C. OTTO, C.P.A.**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com**Date of most recent audit report:** 3/27/2002**Period covered by most recent audit:** 1/1/01-12/31/01

Names and titles of utility management including manager or superintendent:

Name: RICHARD METZGER**Title:** SUPERVISOR**Office Address:**P.O. BOX 74
TONY, WI 54563**Telephone:** (715) 532 - 7214**Fax Number:** (715) 532 - 6910**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:TONY GROOTHOUSEN, TRUSTEE
ANTHONY HAUSER, VILLAGE PRESIDENT
JULIE HAUSER, VILLAGE CLERK
BARBARA MEULI, VILLAGE TREASURER
CARROLL SPORTS, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	39,131	39,717	1
Operating Expenses:			
Operation and Maintenance Expense (401)	9,852	11,827	2
Depreciation Expense (403)	19,509	19,708	3
Amortization Expense (404)	0	0	4
Taxes (408)	271	455	5
Total Operating Expenses	29,632	31,990	
Net Operating Income	9,499	7,727	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	9,499	7,727	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,740	3,622	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,740	3,622	
Total Income	13,239	11,349	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	13,239	11,349	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,652	15,843	13
Amortization of Debt Discount and Expense (428)	261	125	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	15,913	15,968	
Net Income	(2,674)	(4,619)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(18,866)	(14,247)	19
Balance Transferred from Income (433)	(2,674)	(4,619)	20
Miscellaneous Credits to Surplus (434)	11,277	0	21
Miscellaneous Debits to Surplus--Debit (435)	1,485	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(11,748)	(18,866)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON OPERATING CASH AND INVESTMENTS	3	4
INTEREST ON SPECIAL ASSESSMENTS	3,256	5
INTEREST ON BOND RESERVE INVESTMENTS	178	6
INTEREST ON REVENUE BOND INVESTMENTS	83	7
INTEREST ON SPECIAL ASSESSMENT BOND INVESTMENTS	220	8
Total (Acct. 419):	3,740	
Miscellaneous Nonoperating Income (421):		
NONE		9
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
RESTATEMENT OF 12/31/01 SPECIAL ASSESSMENTS ON TAX ROLL	3,602	12
RESTATEMENT OF 12/31/01 DELINQUENT BILLINGS ON TAX ROLLS	1,315	13
RESTATEMENT OF 12/31/01 SPECIAL ASSESSMENTS RECEIVABLE	5,864	14
RESTATEMENT OF 12/31/01 UNAMORTIZED DEBT ISSUANCE COSTS	496	15
Total (Acct. 434):	11,277	
Miscellaneous Debits to Surplus (435):		
RESTATEMENT OF 12/31/01 CUSTOMER ACCOUNTS RECEIVABLE	671	16
RESTATEMENT OF 12/31/01 ACCOUNTS PAYABLE	814	17
Total (Acct. 435)--Debit:	1,485	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		18
Total (Acct. 436)--Debit:	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)
<hr/>	
Appropriations of Income to Municipal Funds (439):	
NONE	19
Total (Acct. 439)--Debit:	0
<hr/>	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	39,131	0	0	0	39,131	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	39,131	0	0	0	39,131	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,071,106	1,071,106	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	99,897	80,388	2
Net Utility Plant	971,209	990,718	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	43,992	0	6
Special Funds (125)	27,788	0	7
Total Other Property and Investments	71,780	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,247	1,926	8
Temporary Cash Investments (132)	0	27,050	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	2,757	3,608	11
Other Accounts Receivable (143)	0	40,404	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,108	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	9,112	72,988	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	5,172	4,937	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	5,172	4,937	
Total Assets and Other Debits	1,057,273	1,068,643	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	(11,748)	(18,866)	23
Total Proprietary Capital	(11,748)	(18,866)	
LONG-TERM DEBT			
Bonds (221)	308,300	312,583	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	308,300	312,583	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	553		28
Payables to Municipality (233)	5,518	12,231	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,377	6,466	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	12,448	18,697	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	748,273	756,229	38
Total Liabilities and Other Credits	1,057,273	1,068,643	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,071,106	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	1,071,106	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	99,897	0	0	0	9
Total Accumulated Provision	99,897	0	0	0	
Net Utility Plant	971,209	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	80,388				80,388	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,509				19,509	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	0				0	10
Other credits (specify):						11
None	0				0	12
Total credits	19,509	0	0	0	19,509	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
None	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	99,897	0	0	0	99,897	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.84%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
8/28/96 Special Assessment "B" Bonds	137	428	2,371	1
10/31/97 Mortgage Revenue Bonds	106	428	2,382	2
8/28/96 Mortgage Revenue Bonds	18	428	419	3
Total			5,172	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE	0	2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds-B	08/28/1996	08/01/2036	5.13%	144,800	1
Special Assessment "B" Bonds	08/28/1996	08/01/2036	5.13%	53,800	2
Mortgage Revenue Bonds	10/31/1997	08/01/2037	4.88%	109,700	3
Total Bonds (Account 221):				308,300	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	271	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
Nonregulated sewer utility bills flat rates-does not use meters	0	5
Total Accruals and other credits	<u>271</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	234	7
PSC Remainder Assessment	37	8
Other (explain):		
NONE	0	9
Total payments and other debits	<u>271</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Special Assessment "B" Bonds	1,148	2,804	2,838	1,114	1
MORTGAGE REVENUE BONDS-96 ISSUE	3,090	7,466	7,497	3,059	2
MORTGAGE REVENUE BONDS 97 ISSUE	2,228	5,382	5,406	2,204	3
Subtotal	6,466	15,652	15,741	6,377	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	6,466	15,652	15,741	6,377	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	756,229	0	0	0	0	756,229	1
Add credits during year:							
For Services	0					0	2
For Mains	0					0	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS	7,956					7,956	5
Balance End of Year	748,273	0	0	0	0	748,273	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	355,368					355,368	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	43,992	2
Total (Acct. 124):	43,992	
Special Funds (125):		
REVENUE BOND RESERVE INVESTMENTS	11,315	3
DEBT REDEMPTION INVESTMENTS	3,461	4
SPECIAL ASSESSMENT BOND REDEMPTION INVESTMENTS	13,012	5
Total (Acct. 125):	27,788	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,757	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	2,757	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT BILLINGS PLACED ON THE 2002 TAX ROLL	1,656	14
SPECIAL ASSESSMENT INSTALLMENTS PLACED ON THE 2002 TAX ROLL	3,452	15
Total (Acct. 145):	5,108	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
TEMPORARY ADVANCES FROM THE GENERAL FUND	5,518	19
Total (Acct. 233):	5,518	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,071,106	0	0	0	1,071,106	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	90,142	0	0	0	90,142	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	752,251	0	0	0	752,251	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	228,713	0	0	0	228,713	
Net Operating Income	9,499	0	0	0	9,499	8
Net Operating Income as a percent of						
Average Net Rate Base	4.15%	N/A	N/A	N/A	4.15%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(15,307)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	(15,307)	
Net Income		
Net Income	(2,674)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Account Reclassifications: Special assessments receivable were reclassified from account #143 to account #124 and special fund investments were reclassified from account #132 to account #125.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	31,140	1
Total Sales of Water	31,140	
Other Operating Revenues		
Forfeited Discounts (470)	35	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	7,956	4
Total Other Operating Revenues	7,991	
Total Operating Revenues	39,131	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	7,126	5
General Operating Expenses (680-690)	2,726	6
Total Operation and Maintenance Expenses	9,852	
Other Operating Expenses		
Depreciation Expense (403)	19,509	7
Amortization Expense (404)	0	8
Taxes (408)	271	9
Total Other Operating Expenses	19,780	
Total Operating Expenses	29,632	
NET OPERATING INCOME	9,499	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	40	1,212	7,015	4
Commercial	10	92	676	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	50	1,304	7,691	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		19,713	8
Other Sales to Public Authorities (464)	6	1,088	3,736	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	57	2,392	31,140	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	19,713	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	19,713	
Forfeited Discounts (470):		
Customer late payment charges	35	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	35	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
NONREGULATED SEWER UTILITY BILLS ARE ON FLAT RATES-DO NOT USE METERS	0	8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
AMORTIZATION OF RURAL DEVELOPMENT CONSTRUCTION GRANT PER PSC APPROVAL	7,956	9
Total Amortization of Construction Grants (475)	7,956	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	3,060	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,014	3
Chemicals (630)	0	4
Supplies and Expenses (640)	1,532	5
Repairs of Water Plant (650)	1,520	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	7,126	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	0	8
Office Supplies and Expenses (681)	126	9
Outside Services Employed (682)	2,400	10
Insurance Expense (684)	200	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	2,726	
Total Operation and Maintenance Expenses	9,852	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	AUTHORIZED LOWER RATE AT NO PAYMENT	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	NOT APPLICABLE	0	2
Net property tax equivalent		0	
Social Security	DIRECT BASED ON PAYROLL	234	3
PSC Remainder Assessment	N/A	37	4
Other (specify): NONE	NONE	0	5
Total tax expense		271	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.261676				3
County tax rate	mills		6.322630				4
Local tax rate	mills		8.815407				5
School tax rate	mills		18.077522				6
Voc. school tax rate	mills		1.604628				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		35.081863				10
Less: state credit	mills		2.770806				11
Net tax rate	mills		32.311057				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.815407				14
Combined School Tax Rate	mills		19.682150				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.497557				17
Total Tax Rate	mills		35.081863				18
Ratio of Local and School Tax to Total	dec.		0.812316				19
Total tax net of state credit	mills		32.311057				20
Net Local and School Tax Rate	mills		26.246787				21
Utility Plant, Jan. 1	\$	1,071,106	1,071,106				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,071,106	1,071,106				24
Less: Plant Outside Limits	\$	474,654	474,654				25
Taxable Assets	\$	596,452	596,452				26
Assessment Ratio	dec.		0.764302				27
Assessed Value	\$	455,869	455,869				28
Net Local & School Rate	mills		26.246787				29
Tax Equiv. Computed for Current Year	\$	11,965	11,965				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,203		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	30,085		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	31,288	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	23,712		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	44,526		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,260		20
Total Pumping Plant	73,498	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,675		23
Total Water Treatment Plant	1,675	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,627		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,203	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			30,085	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	31,288	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			23,712	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			44,526	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,260	20
Total Pumping Plant	0	0	73,498	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,675	23
Total Water Treatment Plant	0	0	1,675	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,627	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	237,712		26
Transmission and Distribution Mains (343)	564,261		27
Fire Mains (344)	0		28
Services (345)	65,055		29
Meters (346)	17,250		30
Hydrants (348)	49,612		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	943,517	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	21,128		38
Other Tangible Property (390)	0		39
Total General Plant	21,128	0	
Total utility plant in service directly assignable	1,071,106	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,071,106	0	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			237,712 26
Transmission and Distribution Mains (343)			564,261 27
Fire Mains (344)			0 28
Services (345)			65,055 29
Meters (346)			17,250 30
Hydrants (348)			49,612 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	943,517
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			21,128 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	21,128
Total utility plant in service directly assignable	0	0	1,071,106
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,071,106

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			280	280	1
February			265	265	2
March			262	262	3
April			255	255	4
May			289	289	5
June			172	172	6
July			180	180	7
August			231	231	8
September			255	255	9
October			260	260	10
November			240	240	11
December			283	283	12
Total annual pumpage	0	0	2,972	2,972	
Less: Water sold				2,392	13
Volume pumped but not sold				580	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				144	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				144	19
Volume pumped but unaccounted for				436	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Not Applicable					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				24	23
Date of maximum: 5/20/2002					24
Cause of maximum:					25
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 4/21/2002					27
Total KWH used for pumping for the year				15,298	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RUSK COUNTY AIRPORT	Well No. 1	68	12	288,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1			1
Location	RUSK COUNTY AIRPORT			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	J-LINE			5
Year Installed	1997			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	200			8
Pump Motor or Standby Engine Mfr	U.S.			10
Year Installed	1997			11
Type	ELECTRIC			12
Horsepower	15			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TONY WATER TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	113		10
			11
Total capacity in gallons (actual)	50		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	284	0	0	0	284
P	D	6.000	9,401	0	0	0	9,401
M	D	8.000	390	0	0	0	390
P	D	8.000	621	0	0	0	621
Total Within Municipality			10,696	0	0	0	10,696
M	T	6.000	6,845	0	0	0	6,845
P	D	6.000	20	0	0	0	20
P	T	8.000	12,165	0	0	0	12,165
Total Outside of Municipality			19,030	0	0	0	19,030
Total Utility			29,726	0	0	0	29,726

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	54	0	0	0	54	19	1
M	4.000	1	0	0	0	1		2
Total Utility		55	0	0	0	55	19	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	54	0	0	0	54	26	1
1.250	1	0	0	0	1	0	2
2.000	1	0	0	0	1	0	3
3.000	1	0	0	0	1	0	4
Total:	57	0	0	0	57	26	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	40	10	0	4	0	0	54	1
1.250	0	0	0	1	0	0	1	2
2.000	0	0	0	1	0	0	1	3
3.000	0	0	0	1	0	0	1	4
Total:	40	10	0	7	0	0	57	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	4				4	1
Within Municipality	19				19	2
Total Fire Hydrants	23	0	0	0	23	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	26
Number of distribution system valves end of year:	50
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #600 Salaries and Wages: Base salary for operator was \$250 per month in 2002.

Property Tax Equivalent (Water) (Page W-07)

The Village of Tony Board has authorized that the tax equivalent charge to the water utility be waived. This has been policy since the utility was placed into service in 1997.
